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February 9, 2004

Commissioner for Patents and Trademarks
U.S. Patent and Trademark Office
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir/Madam:

Re: U.S. Patent Application No. 09/804,403
for "A Resealable Bag for Filling with
Food Product(s) and Method";
Our File No. 8362-DIV

Enclosed herewith please find Power of Attorney and Revocation of Power of Attorney noting a transfer of the above-referenced patent application file to Reinhart Boerner Van Deuren s.c. (Customer No. 22922). Accordingly, please change the attorney docket number on record from 8160.16016-FOR DIV to 8362-DIV.

Thank you for your assistance in this regard.

Sincerely yours,

A handwritten signature in cursive script, appearing to read 'Leslie S. Miller'.

Leslie S. Miller

MW\1056997

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